

2013 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SB478)

Received: 2/14/2014 Received By: pgrant
Wanted: As time permits Same as LRB:
For: Robert Cowles (608) 266-0484 By/Representing: Ryan
May Contact: Drafter: pgrant
Subject: Education - school finance Addl. Drafters:
Extra Copies: TKK
FFK

Submit via email: YES
Requester's email: Sen.Cowles@legis.wisconsin.gov
Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Community programs and services

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 2/14/2014	scalvin 2/17/2014		_____			
/1			rschluet 2/17/2014	_____	lparisi 2/17/2014	lparisi 2/17/2014	

FE Sent For:

<END>

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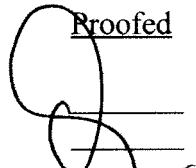
Topic:

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/?	pgrant	1 sac 02/17/2014	1 sac 02/17/2014				

FE Sent For:

<END>

2/19/14

Kate
118 S

Page 30

= 1.7 - 1.8% of total pay

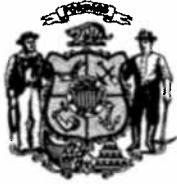
① SEC. 1 - OK

② ~~auditor looks at it~~ (1m) add to auditor's duties 120.14

② SEC. 2 - OK

③ SEC. 3 - OK

Δ to 15-16



State of Wisconsin
2013 - 2014 LEGISLATURE

SUON



LRB-1940/1

PG:cjs:ph

LRB 50310/1

PL: sac!

SEN. SUBST. AMDT.
TO 2013 SENATE BILL 478

January 9, 2014 - Introduced by Senators COWLES, KEDZIE and GROTHMAN, cosponsored by Representatives STEINEKE, JACQUE, BIES and PRIDEMORE. Referred to Committee on Education.

regen

1 AN ACT to amend 120.13 (19); and to create 121.907 and 121.91 (4) (r) of the
2 statutes; relating to: school district expenditures for community programs
3 and services and requiring the exercise of rule-making authority.

Analysis by the Legislative Reference Bureau

Under current law, a school district may establish community education, training, recreational, cultural, or athletic programs and services. The school board may collect fees to cover all or part of the costs of such community programs and services. Current law excludes such costs from the school district's shared cost and increases the school district's revenue limit by the amount of property taxes levied for community programs and services. The Department of Public Instruction (DPI) publishes guidelines regarding community service activities; see http://sfs.dpi.w.gov/sfs_comm_serv_fund_info.

This bill directs DPI to promulgate rules defining eligible costs for community programs and services and provides that only those expenditures that are eligible costs under the rules are excluded from a school district's shared cost.

In addition, the bill requires each school board to submit an annual report to the Department of Revenue (DOR) detailing the school board's expenditures in the previous school year for community programs and services. DOR must determine for each school district whether any such expenditures were ineligible under DPI's rules and certify to DPI the total amount of ineligible expenditures for each school district. The bill decreases a school district's revenue limit by the amount of its ineligible expenditures for community programs and services.

substitute amendment

(w/9) Finally, the substitute amendment

The substitute amendment also requires the annual school district audit to include information on expenditures for community programs and services.

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For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

λ

1 **SECTION 1.** 120.13 (19) of the statutes is amended to read:

2 120.13 (19) COMMUNITY PROGRAMS AND SERVICES. Establish and maintain
3 community education, training, recreational, cultural or athletic programs and
4 services, outside the regular curricular and extracurricular programs for pupils,
5 under such terms and conditions as the school board prescribes. The school board
6 may establish and collect fees to cover all or part of the costs of such programs and
7 services. ~~Costs~~ Eligible costs associated with such programs and services shall not
8 be included in the school district's shared cost under s. 121.07 (6). The department
9 shall promulgate rules defining "eligible costs" for the purposes of this subsection.

10 **SECTION 2.** 121.907 of the statutes is created to read:

11 **121.907 Community programs and services.** (1) A school board annually
12 shall submit a report to the department of revenue detailing the school board's
13 expenditures in the previous school year for community programs and services under
14 s. 120.13 (19).

15 (2) The department of revenue shall determine for each school district whether
16 any such expenditures are not eligible costs, as defined by the department of public
17 instruction by rule under s. 120.13 (19), and certify for each school district the total
18 amount of such expenditures that are not eligible costs to the department of public
19 instruction.

2-19

20 **SECTION 3.** 121.91 (4) (r) of the statutes is created to read:

SENATE BILL 478

1 121.91 (4) (r) The limit otherwise applicable to a school district under sub. (2m)
 2 in any school year is decreased by an amount equal to the sum of the school district's
 3 ineligible expenditures for community programs and services in the previous school
 4 year as certified to the department by the department of revenue under s. 121.907

~~year as certified to the department by the department of revenue under s. 121.907~~

6 **SECTION 4. Initial applicability.**

7 (1) This act first applies to state aid distributed in, and the calculation of a
 8 school district's revenue limit for, the ~~2014-15~~ school year.

(END)

2015-16

2-19

Section #. 120.14 (1) of the statutes is amended to read:

120.14 (1) At the close of each fiscal year, the school board of each school district shall employ a licensed accountant to audit the school district accounts and certify the audit. The audit shall include information concerning the school district's self-insurance plan under s. 120.13 (2) (b), as specified by the commissioner of insurance. If required by the state superintendent under s. 115.28 (18), the audit shall include an audit of the number of pupils reported for membership purposes under s. 121.004 (5). The cost of the audit shall be paid from school district funds. Annually by September 15, the school district clerk shall file a financial audit statement with the state superintendent.

History: 1971 c. 108 ss. 5, 6; 1971 c. 125 s. 523; 1975 c. 224; 1977 c. 29; 1983 a. 27; 1983 a. 189 s. 329 (17m); 1985 a. 29; 1993 a. 16; 1995 a. 27 s. 9145 (1); 1997 a. 27; 2001 a. 16.

and information about expenditures
for community programs and
services under s. 120.13 (1A)